



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग पाच—अ

वर्ष ४, अंक २२]

गुरुवार, नोवेंबर २२, २०१८/अग्रहायण १, शके १९४०

[पृष्ठे ४, किंमत : रुपये ३६.००

असाधारण क्रमांक ५७

### प्राधिकृत प्रकाशन

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके (इंग्रजी अनुवाद).

### MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the 22th November, 2018 is published under Rule 117 of the Maharashtra Legislative Assembly Rules :—

### L. A. BILL No. LXVIII OF 2018.

#### A BILL

*further to amend the Maharashtra Value Added Tax Act, 2002.*

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Value Added Tax Act, 2002, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Value Added Tax (Amendment) Ordinance, 2018 on the 24th October 2018 ;

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-ninth Year of the Republic of India as follows :—

(१)

Short title and commencement.

**1.** (1) This Act may be called the Maharashtra Value Added Tax (Amendment) Act, 2018.

(2) It shall be deemed to have come into force on the 24th October 2018.

Amendment of section 23 of Mah. IX of 2005.

**2.** In section 23 of the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as "the principal Act"), in sub-section (7),—

Mah. IX of 2005.

(1) for the words " eighteen months " the words " twenty-four months " shall be substituted ;

(2) in the proviso, for the words " eighteen months " the words " twenty-four months" shall be substituted.

Repeal of Mah. Ord. XXIII of 2018 and saving.

**3.** (1) The Maharashtra Value Added Tax (Amendment) Ordinance, 2018, is hereby repealed.

Mah. Ord. XXIII of 2018.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

#### STATEMENT OF OBJECTS AND REASONS.

Section 23 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) contains the provisions regarding assessment of the value added tax levied under the said Act. Sub-section (7) of the said section 23, as amended by Maharashtra Act No. XXXI of 2017, provides that, where a fresh assessment has to be made under the said section 23 to give effect to the any finding or direction contained in any order made under the said Act including an order made by the Tribunal or the High Court or the Supreme Court, then, notwithstanding anything contained in the said section 23, such assessment shall be made within a period of eighteen months, if the said order is made by the appellate authority in first appeal and in any other case, within a period of thirty-six months from the date of communication of such finding or direction contained in the said order to the assessing authority or, as the case may be, to the Commissioner. The proviso to sub-section (7) of the said section 23, as amended by Maharashtra Act No. XXXI of 2017, provides that, if a certified copy of the said order is supplied by the dealer concerned to the assessing authority or, as the case may be, to the Commissioner earlier than the said date of communication, then the said period of eighteen months or, as the case may be, of thirty-six months shall be counted from the date of the said supply. Thus, the assessing authority must pass fresh assessment orders within a period of eighteen months from the date of communication of such finding or direction contained in the said order to the assessing authority or, as the case may be, to the Commissioner, if the said order is made by the appellate authority in first appeal.

Large number of such cases are referred back for fresh assessment to the assessing authorities under sub-section (7) of the said section 23, from 15th April 2017, for fresh assessment and the tax payers are occupied with various compliance of the provisions of the laws relating to the Goods and Service Tax Laws, with effect from 1st July 2017, as well as the tax authorities are engaged in implementation thereof. In view of this, it was noticed that, such period of eighteen months envisaged under sub-section (7) of the said section 23 for completion of fresh assessment in the cases referred back by the first appellate authority was insufficient for the tax payers to produce the evidence therefor and the assessment authorities to consider the same and pass the orders regarding fresh assessment. For giving sufficient time to such class of dealers as well as to the assessing authorities, for completion of fresh assessment, it was considered expedient to amend, expeditiously, sub-section (7) of said section 23, suitably, for extending the said period by six months.

2. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), for the purposes aforesaid, the Maharashtra Value Added Tax (Amendment) Ordinance, 2018 (Mah. Ord. XXIII of 2018) was promulgated by the Governor of Maharashtra on the 24th October 2018.

3. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,  
Dated the 19th November 2018.

SUDHIR MUNGANTIWAR,  
Minister for Finance.

## FINANCIAL MEMORANDUM

Clause 2 of the Bill provides for amendment of section 23 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005). The said section 23 contains the provisions regarding the assessment of dealer who is liable to tax. By the said amendment, the period for completing the fresh assessment under sub-section (7) of section 23 is being extended for further more period of six months. There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

**Vidhan Bhavan :**

Mumbai,

Dated the 22nd November 2018.

DR. ANANT KALSE,

Principal Secretary,

Maharashtra Legislative Assembly.